

# LB 775 INDUSTRY GROUP DETAIL

## Sales and Use Tax Refunds

There are two types of sales and use tax refunds available under LB775, direct refunds and refunds using credits.

The direct refund is available on qualified property (see Table 10 narrative for the definition of qualified property) and on aircraft. The total direct refunds through December 31, 2000 were \$411,626,470. Refunds were \$402,929,885 on qualified property and \$8,696,585 on aircraft.

Credits earned on investment and employment increases may be used to obtain a refund of otherwise nonrefundable sales and use tax paid on purchases at the project.

Tables 7 and 8 show a summary of sales and use tax refunds by industry group in 2000 and cumulative through 2000. The last column of Table 7 shows the sales and use tax refunds pending approval on December 31, 2000.

Table 9 shows a breakdown of the total sales and use tax refunds between city and state tax.

**Table 7 Analysis of Sales/Use Tax Refunds by Industry Group (2000)**

Industry Group	APPROVED REFUNDS			Refunds Pending as of 12/31/2000
	Direct Refunds	Refunds Using Credits	Total	
Construction, Furniture, Fixtures, Printing and Publishing	\$ 668,982	\$ 4,195,254	\$ 4,864,236	\$ 868,374
Meat Products	1,438,003	5,527,667	6,965,670	1,186,835
Other Food Products	3,642,709	4,774,444	8,417,153	3,650,476
Chemicals and Allied Products, Rubber and Miscellaneous Products, Stone, Clay, Glass and Concrete Products	4,467,206	4,311,548	8,778,754	6,027,627
Primary Metal Products	629,787	749,010	1,378,797	1,141,506
Fabricated Metal Products	674,785	1,926,579	2,601,364	1,424,436
Industrial and Commercial Machinery, Transportation Equipment	359,224	2,389,639	2,748,863	1,569,516
Electronic and Other Electric Equipment	821,998	1,598,902	2,420,900	985,382
Instruments and Related Products, Miscellaneous Manufacturing	32,049	1,692,403	1,724,452	551,948
Railroads, Electric and Gas Services, and Sanitary Services	6,112,870	6,228,258	12,341,128	183,312
Trucking and Warehousing	1,271,212	683,980	1,955,192	617,451
Communications	5,962,868	98,702	6,061,570	6,622,077
Durable Goods and Non-durable Goods	905,587	1,534,683	2,440,270	5,390,032
Depository Institutions and Non-depository Credit Institutions	2,038,226	2,065,723	4,103,949	1,741,393
Insurance Carriers, Security, and Commodity Brokers	3,924,683	5,432,273	9,356,956	2,510,210
Business services, Misc. Repair Services, Engineering and Management Services, and Miscellaneous Services	5,372,940	10,844,824	16,217,764	10,121,985
<b>Total</b>	<b>\$38,323,129</b>	<b>\$54,053,889</b>	<b>\$92,377,018</b>	<b>\$44,592,560</b>

Table 8

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### Analysis of Sales/Use Tax Refunds by Industry Group (Cumulative through 2000)

Industry Group	APPROVED REFUNDS		
	Direct Refunds	Refunds Using Credits	Total Refunds
Construction, Furniture, Fixtures, Printing and Publishing	\$ 16,456,794	\$ 21,309,116	\$ 37,765,910
Meat Products	16,581,807	35,323,063	51,904,870
Other Food Products	37,152,881	26,444,564	63,597,445
Chemicals and Allied Products, Rubber and Miscellaneous Products, Stone, Clay, Glass and Concrete Products	40,221,746	27,168,443	67,390,189
Primary Metal Products	15,616,957	11,260,225	26,877,182
Fabricated Metal Products	8,159,673	12,880,773	21,040,446
Industrial and Commercial Machinery, Transportation Equipment	6,449,072	17,941,709	24,390,781
Electronic and Other Electric Equipment	14,959,614	14,198,422	29,158,036
Instruments and Related Products, Miscellaneous Manufacturing	9,376,523	15,938,240	25,314,763
Railroads, Electric and Gas Services, and Sanitary Services	49,149,070	27,281,796	76,430,866
Trucking and Warehousing	6,032,589	3,693,205	9,725,794
Communications	68,645,934	1,562,617	70,208,551
Durable Goods and Non-durable Goods	12,554,061	10,364,770	22,918,831
Depository Institutions and Non-depository Credit Institutions	17,039,639	28,025,525	45,065,164
Insurance Carriers, Security, and Commodity Brokers	28,518,761	19,033,593	47,552,354
Business services, Misc. Repair Services, Engineering and Management Services, and Miscellaneous Services	64,711,349	71,420,138	136,131,487
<b>Total</b>	<b>\$411,626,470</b>	<b>\$343,846,199</b>	<b>\$755,472,669</b>

Table 9

### Analysis of Sales/Use Tax Refunds

	APPROVED REFUNDS NET OF RECAPTURE						Refunds Pending as of 12/31/2000
	1988-1996*	1997	1998	1999	2000	Total	
Number of Claims	3,881	634	880	668	987	7,050	221
State Tax	\$340,919,451	\$58,687,406	\$88,541,648	\$65,864,573	\$74,872,536	\$628,885,615	\$37,771,205
City Tax	64,123,044	10,938,701	16,439,735	12,650,283	15,061,578	119,213,341	6,821,355
<b>Total</b>	<b>\$405,042,495</b>	<b>\$69,626,107</b>	<b>\$104,981,383</b>	<b>\$78,514,856</b>	<b>\$89,934,114</b>	<b>\$748,098,955</b>	<b>\$44,592,560</b>

\*For detail by year see previous Annual Reports.